



Agenda Date: 9/18/2007
Agenda Placement: 6L

NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

TO: Board of Supervisors
FROM: Pamela Kindig - Auditor-Controller
Auditor - Controller
REPORT BY: Stephen Owen, Accountant-Auditor II, 253-4589
SUBJECT: Workforce Investment Board Monitoring Report

RECOMMENDATION

Auditor-Controller requests the Board accept, and instruct the Clerk of the Board to file the Workforce Investment Board, Training & Employment Center Division, Workforce Investment Act Funds Monitoring Report for July 1, 2006 to June 30, 2007.

EXECUTIVE SUMMARY

The Internal Audit Section of the Napa County Auditor-Controller's Office has monitored the financial records of the County of Napa, Health and Human Services Agency, Workforce Investment Board, Training & Employment Center Division, Workforce Investment Act Funds, July 1, 2006 to June 30, 2007 . Acceptance of said audit report is requested.

FISCAL IMPACT

Is there a Fiscal Impact? No

ENVIRONMENTAL IMPACT

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

BACKGROUND AND DISCUSSION

Fiscal Monitoring

Staff conducted monitoring of the County of Napa, Health and Human Services Agency, Workforce Investment Board, Training & Employment Center Division, Workforce Investment Act Funds, for July 1, 2006 to June 30, 2007. The monitoring was conducted in accordance with auditing standards generally accepted in the United States of America and as stipulated in the engagement letter.

Results of Monitoring

Monitoring reports may contain findings in any of the following three categories:

1. Noncompliance
2. Material Internal Control Weakness
3. Immaterial Internal Control Weakness

The findings noted during the respective monitoring of the Workforce Investment Board have been summarized as follows:

- Category 1: Noncompliance - one (1) finding
Category 2: Material Internal Control Weakness - no findings
Category 3: Immaterial Internal Control Weakness - no findings

Please see the attached Management Comments for a detailed description of the findings, recommendations and responses.

SUPPORTING DOCUMENTS

A . WIB Management Comments

CEO Recommendation: Approve

Reviewed By: Karen Gratton